
HOUSE BILL 1851

State of Washington 60th Legislature 2007 Regular Session

By Representatives O'Brien, Chandler, Flannigan and Dunn

Read first time 01/30/2007. Referred to Committee on Finance.

1 AN ACT Relating to authorizing a sales tax by cities to fund
2 criminal justice system costs; adding a new section to chapter 82.14
3 RCW; and creating a new section.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** Cities are on the frontlines of the fight
6 against crime but with existing legal authority and financial resources
7 they have been unable to keep up with the increased costs of existing
8 police, prosecutors, courts, jails, indigent defense, and
9 communication, dispatch, or related technology. In addition, they have
10 been unable to enhance existing tools to effectively fight local crime.
11 The legislature recognizes the need to provide cities with increased
12 authority to pay for existing and enhanced criminal justice services.

13 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.14 RCW
14 to read as follows:

15 (1) A city legislative authority may authorize, fix, and impose a
16 sales and use tax in accordance with the terms of this chapter.

17 (2) The tax authorized in this section shall be in addition to any
18 other taxes authorized by law and shall be collected from those persons

1 who are taxable by the state under chapters 82.08 and 82.12 RCW upon
2 the occurrence of any taxable event, under those chapters, within the
3 city. The rate must equal: (a) In the case of a sales tax, one-tenth
4 of one percent of the selling price; (b) in the case of a use tax, the
5 value of the article used.

6 (3) Moneys collected under this section must be used solely to
7 provide additional funds to pay (a) the increased costs of existing
8 criminal justice services, and (b) the costs of enhancements to
9 existing criminal justice services. Criminal justice services include,
10 but are not limited to: Police, prosecutors, courts, jails, indigent
11 defense, communication/dispatch and related technology, other
12 supporting personnel, equipment, facilities, programs, and operating
13 expenditures determined by the city to be part of its criminal justice
14 system and an important part of its crime prevention and crime fighting
15 activities. Moneys collected under this section may not be used to
16 replace or supplant expenditures for criminal justice services that are
17 funded from other sources but shall be used in addition to such
18 existing expenditures to pay the increased costs of existing criminal
19 justice services and the costs of enhanced and new criminal justice
20 services.

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